

The Estate and Gift Tax Committee of the Taxation Section
of the State Bar of California presents

The Fifteenth Annual Estate and Gift Tax Conference

6.75 Hours MCLE and
Legal Specialization Credit
Including 1 Hour of Ethics

ONLINE REGISTRATION:
www.calbar.ca.gov/taxation

Friday, March 23, 2007

A.P. GIANINNI AUDITORIUM
Bank of America Building
555 California Street
San Francisco, CA



The State Bar of California and the Taxation Section of the
State Bar of California are MCLE approved Providers.

PROGRAM SCHEDULE

8:15 AM – 8:45 AM

Registration

8:45 AM - 10:15 AM

Estate and Gift Tax Round Table on recent developments in Estate and Gift Tax

A panel discussion format focusing on recent estate and gift tax case law and legislative developments and related issues of particular current interest to estate planning practitioners.

Charles W. Morris, Esq., IRS Estate and Gift Territory 5 Manager
Louis Mezzullo, Esq., Luce, Forward, Hamilton, & Scripps, LLP
John W. Prokey, Esq., Ramsbacher Prokey, LLP

10:30 AM - 11:45 AM

Buy-Sell Agreements and the Family Controlled Entity

This program will focus on issues that arise when using a buy-sell agreement for a family controlled entity, including its effect on transfer tax valuation. The recent cases of *Smith*, *Blount*, and *Amlie* will be discussed.

Louis Mezzullo, Esq., Luce, Forward, Hamilton, & Scripps, LLP

12:00 PM - 1:15 PM

Lunch and Ethics presentation in the Banker's Club

Filomena Maria Yeroshek, Esq., Keller & Stallard

1:30 PM - 2:30 PM

Charitable Planning and the Pension Protection Act Clarifications and Conundrums: A Charitable Reform Retrospective

Following passage of the charitable provisions of TIPRA and the PPA we have seen an explosion of commentary from the tax bar—as well as a somewhat less spectacular stream of guidance from the Treasury. This presentation will explore major areas of concern including:

- Navigating the \$100,000 IRA rollover provisions;

- Understanding the new appraisal rules;
- Avoiding the quagmire of Section 4965;
- Advising supporting organizations and donor advised funds;
- Helping clients cope with new private foundation distribution rules.

Grace Allison, Esq., Northern Trust

2:45 PM - 3:45 PM

Valuation Issues in Life Insurance

This program will include a detailed discussion of valuation issues in life insurance planning. Particularly, there will be a discussion of the valuation of life insurance for income tax and estate and gift tax, the differences between the two, and particular issues in the employer/employee context. The program will also contain discussion of recent developments in life insurance planning, including a summary of where we are with split dollar, and the recent enactment of Section 101(j) of the Code.

Erin Wilms, Esq., Mass Mutual

4:00 PM - 5:00 PM

California Domestic Partnership Act Update

Recent legislation offers a multitude of rights to domestic partners but not without obligations and pitfalls. Many of these result from state law and the lack of guidance or inconsistencies between state and federal law. The panelists will focus their discussion primarily on the myriad of income, estate and gift tax problems that abound in this area. The panelists will also cover efforts FTB, BOE, IRS and Treasury have made to address these issues and some of the problems inherent with their approach.

Mariam Baxley, Esq., Tax Counsel, Board of Equalization

Robin L. Klomparens, Esq., Wagner, Kirkman, Blaine, Klomparens & Youmans, LLP

Wendy E. Hartmann, Esq., Law Offices of Wendy E. Hartmann

REGISTRATION INFORMATION

Register Online

www.calbar.ca.gov/taxation

Registration by Mail

Your registration must be received no later than Tuesday, March 6, 2007. Please send your completed registration form and check payable to The State Bar of California to:

Program Registrations
The State Bar of California
180 Howard Street
San Francisco, CA 94105-1639

Registration by Fax

Fax to: Program Registrations at 415.538.2368. Visa/MasterCard ONLY. *Credit card information is mandatory. Photocopies of checks will not be accepted.*

On-Site Registrations

On-site registration opens at 8:15 AM and is subject to space availability.

Cancellations/Refunds

Cancellations and request for refunds must be received in writing **no later than** Tuesday, March 6, 2007. Substitute registrants are allowed, but must register in their own name.

MCLE Credit

The Taxation Section of the State Bar of California is a State Bar of California approved MCLE provider. This activity has been approved for 6.75 Hours of MCLE Including 1 Hour Legal Ethics.

Special Assistance

Please call 415.538.2580 or TDD for speech and hearing impaired 415.538.2231.

Questions

For registration information, please call 415.538.2508. For program content/Section information, please call 415.538.2580.

Audio Tapes

Audio tapes of the program will be available with a complete set of program materials from Versa-Tape. To order, please call 800.468.2737.

Registration Form

Register Online:
www.calbar.ca.gov/taxation

2007 Annual Estate & Gift Tax Conference • March 23, 2007

Name _____

State Bar Number _____

Firm _____

Address _____

City, State and Zip _____

Phone _____ Fax _____

Email _____

Program Registration Fees:

- ☐ \$295 Taxation Section Members
- ☐ \$355 Non-Section Members (includes 2007 Section Membership)
- ☐ \$355 After March 6, 2007 (2007 Section Membership not included)

Government Attorneys:

- ☐ \$195 Taxation Section Members
- ☐ \$255 Non-Section Members (includes 2007 Section Membership)
- ☐ \$255 After March 6, 2007 (2007 Section Membership not included)

SAVE MONEY BY REGISTERING BY TUESDAY, March 6, 2007

Credit Card Information

I authorize The State Bar of California to charge my program registration fee to my VISA or MASTERCARD account. (No other credit card will be accepted.)

Account Number: _____ Exp. Date: _____

Cardholder's Name: _____

Cardholder's Signature: _____

Register Online: www.calbar.ca.gov/taxation

Mail to: *Program Registrations, The State Bar of California,
180 Howard Street, San Francisco, CA 94105. Make checks
payable to The State Bar of California.*

FAX to: *Program Registration at (415) 538-2368
Credit card information is mandatory.
Photocopies of checks will NOT be accepted.*

*The Estate and Gift Tax Committee of the Taxation Section of the State Bar of California
6.75 Hours of MCLE and Legal Specialization Credit Including 1 Hour Legal Ethics.*

STATE BAR EDUCATION FOUNDATION

Estate and Gift Tax Committee of the Taxation Section
180 Howard Street
San Francisco, CA 94105

First Class PRSRT
U.S. POSTAGE
PAID
Documentation

The Fifteenth Annual Estate and Gift Tax Conference

*Earn 6.75 Hours of MCLE and Legal Specialization
Credit Including 1 Hour Legal Ethics*

Friday, March 23, 2007 • San Francisco

